

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Noboru Yokoya, et al.
Serial No.: 10/791,361
U.S. Filing Date: March 2, 2004
Group Art Unit: 3617
Examiner: Swinechart, Edwin L.
Confirmation No.: 8960
Title: **EXHAUST SYSTEM FOR SMALL-SIZED BOAT**

AMENDMENT-B UNDER 37 CFR 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated March 14, 2006, please amend the above-identified application as follows.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the claims are reflected in the claim listing which begins on page 3 of this paper.

Remarks begin on page 8 of this paper.